

आयकर अपीलीय अधिकरण पुणे न्यायपीठ “बी” पुणे में
IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCH “B”, PUNE

श्री आर. के. पांडा, लेखा सदस्य एवं श्री विकास अवस्थी, न्यायिक सदस्य के समक्ष
BEFORE SHRI R.K. PANDA, AM AND SHRI VIKAS AWASTHY, JM

Sl. No.	ITA No(s).	Name of Appellant	Name of Respondent	Asst. Year	Quarter	Form
1	2384/PUN/2016	M/s. Cem Electromech Private Limited, S.No.15/16, Pawar Shed, Near Savali Dhaba Nanded village, Off Sinhgad Road, Pune – 411 041 PAN : AA ECC4991M	DCIT, CPC(TDS), Ghaziabad, UP	2013-14	Qr-4	24Q
2-4	2539 to 2541/PUN/2016	The Quality Iron & Steel Works Pvt. Ltd., 413/1, M.B.Lohia Marg, Gadmudshingi, Gandhinagar, Kolhapur. PAN : AA ACT6697H	DCIT, CPC(TDS), Ghaziabad, UP	2014-15 2014-15 2013-14	Qr-1 Qr-2 Qr-4	24Q 24Q 24Q
5-7	2718 to 2720/PUN/2016	Kedar Ashok Gune, Plot No.296, Sundaram R.K. Nagar Society No.5, Kolhapur-416013 PAN : AB GPG2512G	DCIT, CPC(TDS), Ghaziabad, UP	2015-16 2015-16 2015-16	Qr-1 Qr-2 Qr-3	26Q 26Q 26Q
8	2851/PUN/2016	Chaugule Patil Consultants, Sharada Housing Society, Kupwad Road, Sangli – 416415 Maharashtra PAN : AABCC7169A	DCIT, CPC(TDS), Ghaziabad, UP	2013-14	Qr-4	24Q
9 to 11	1302 to 1304/PUN/2015	Sanjay Garbad Sonje, 8, Summet Apartment, Mahatma Nagar, Nashik – 422007 PAN : AM CPS2784B	DCIT, CPC(TDS), Ghaziabad, UP	2013-14 2013-14 2013-14	Qr-2 Qr-3 Qr-4	26Q 26Q 26Q
12	1465/PUN/2015	F.K.Bhatewara (Mill Division), 437/38, RaviwarPeth, Nashik – 422 001 PAN : AAAFF5551F	DCIT, CPC(TDS), Ghaziabad, UP	2013-14	Qr-4	26Q
13	1753/PUN/2016	National Sales and Services, D-12, Kumar Classics, Near Police Workshop, Aundh, Pune – 411007, Maharashtra PAN : AAAFN9589R	DCIT, CPC(TDS), Ghaziabad, UP	2013-14	Qr-4	26Q
14	1765/PUN/2016	Reliable Enterprises, 29, Shivkrupa, 630, NarayanPeth, Pune – 411030 Maharashtra AABFR4614A	DCIT, CPC(TDS), Ghaziabad, UP	2013-14	Qr-4	26Q
15	1766/PUN/2016	Datum Marketing, 135/136, Flat No.101, Runwal Sanidhya Society, Kothrud, Pune – 411038, Maharashtra PAN : AAAFD8489N	DCIT, CPC(TDS), Ghaziabad, UP	2013-14	Qr-4	26Q
16 to 18	1781 to 1783/PUN/2016	Expressions, F1, 48-49, Graficon Paradise, NIBM Road, Kondhwa, Pune – 411048 Maharashtra PAN : AACFE7510M	DCIT, CPC(TDS), Ghaziabad, UP	2013-14 2013-14 2013-14	Qr-2 Qr-3 Qr-4	26Q 26Q 26Q

19 to 21	1787 to 1789/PUN/2016	Wellington Estates, 412, Nucleus 1, Church Road, Camp, Pune – 411001 Maharashtra PAN :AAAFW1797Q	DCIT, CPC(TDS), Ghaziabad, UP	2013-14 2013-14 2013-14	Qr-2 Qr-3 Qr-4	26Q 26Q 26Q
22 to 24	1794 to 1796/PUN/2016	Vilas Prabhakar Rudra, 572, Sadashiv Peth, Shanta Commercial Centre, Near Gokhale Hall, Laxmi Road, Pune – 411030 PAN : AAZPR9325A	DCIT, CPC(TDS), Ghaziabad, UP	2013-14 2013-14 2013-14	Qr-2 Qr-3 Qr-4	26Q 26Q 26Q
25 to 27	1799 to 1801/PUN/2016	Print O Tech Engineers, H2, Mantri Park, Karve Road, Pune – 411038 Maharashtra PAN :AABFP4221D	DCIT, CPC(TDS), Ghaziabad, UP	2013-14 2013-14 2013-14	Qr-2 Qr-3 Qr-4	26Q 26Q 26Q
28 to 29	1805 & 1806/PUN/2016	Zarir Minoo Cooper, 79/80, Sahaney Sujan Park, Kondhwa, Pune – 411040 Maharashtra PAN :AFHPC2312M	DCIT, CPC(TDS), Ghaziabad, UP	2013-14 2013-14	Qr-3 Qr-4	26Q 26Q
30	1826/PUN/2016	Siddhesh Shripad Mitkar, S.No.525/8, Shraddha Complex, Shivaji Chowk, Chakan, Pune – 410501 PAN ABIPM1182E	DCIT, CPC(TDS), Ghaziabad, UP	2013-14	Qr-4	26Q
31	1827/PUN/2016	SSGS IT Educon Services Pvt. Ltd., Flat No.12, Dipak Apartment, 720/18, NaviPeth, Pune – 411030 PAN : AANCS4018E	DCIT, CPC(TDS), Ghaziabad, UP	2013-14	Qr-4	26Q
32	1828/PUN/2016	Deshkul Chlorination Pvt. Ltd., Shrey Apartment, Plot No.23, Bhusari Colony, Kothrud, Pune – 411 038 PAN :AAACD5923A	DCIT, CPC(TDS), Ghaziabad, UP	2013-14	Qr-4	24Q
33	1829/PUN/2016	RPS Filters Pvt. Ltd., S.No.525/8, Shraddha Complex, Shivaji Chowk, Chakan, Pune ` PAN : AAECR3972M	DCIT, CPC(TDS), Ghaziabad, UP	2013-14	Qr-4	26Q
34	1830/PUN/2016	Sanjay Dattatraya Nakade, Office No.206, S.R.No.116/5/1, R. Cube, Warje, Pune – 411052 PAN : AAKPN7942G	DCIT, CPC(TDS), Ghaziabad, UP	2014-15	Qr-1	24Q
35	1831/PUN/2016	Govinda Enterprises, L-6, Nirant Society, Kothari Blocks, Bibwewadi, Pune – 411037 PAN :AALFG4914A	DCIT, CPC(TDS), Ghaziabad, UP	2014-15	Qr-2	26Q
36	1832/PUN/2016	Om Associates, D-31, Ganesh Garden, Bibwewadi, Pune – 411037 PAN :AACFO8377N	DCIT, CPC(TDS), Ghaziabad, UP	2013-14	Qr-4	26Q
37	1863/PUN/2016	Ravindra Shreeniwas Kulkarni, Office No.512/513, Siddharth Towers, Kothrud, Pune – 411 029 PAN : ACJPK3309H	DCIT, CPC(TDS), Ghaziabad, UP	2013-14	Qr-3	26Q
38	1864/PUN/2016	Dekar Engineers Pvt. Ltd., 17, Atul Industrial Premises, Dehu-Alandi Road, Talwade, Pune – 412114 PAN : AACCD3024E	DCIT, CPC(TDS), Ghaziabad, UP	2013-14	Qr-4	26Q

39	1865/PUN/2016	Anant Prabhakar Soman, Flat No.6, Anand Apartments, Prabhat Road, Lane 9/3, Pune – 411004 PAN : ADLPS5295B	DCIT, CPC(TDS), Ghaziabad, UP	2013-14	Qr-4	26Q
40	1866/PUN/2016	Nikee Tyre Retraders Pvt. Ltd., B1, Junner Taluka Coop. Industrial Estate, Tal. Junner, Pune – 410504 PAN : AAACN5820A	DCIT, CPC(TDS), Ghaziabad, UP	2013-14	Qr-4	24Q
41	2762 /PUN/2016	Atharv Marketing, 1039, E-Ward, Rajaram Road, Kolhapur PAN :AATFA1199B	DCIT, CPC(TDS), Ghaziabad, UP	2013-14	Qr-4	26Q
42	2763/PUN/2016	Atharv Agencies Pvt.Ltd., 1039, E-Ward, Rajaram Road, Kolhapur PAN : AAGCA2962A	DCIT, CPC(TDS), Ghaziabad, UP	2013-14	Qr-4	26Q
43 to 44	2802 to 2803/PUN/2016	Hari Om Saree Depot, Gat No.184, L.D. Lawn, Gandhinagar, Kolhapur – 416 119 PAN :AAGFH2916Q	DCIT, CPC(TDS), Ghaziabad, UP	2015-16 2015-16	Qr-2 Qr-3	26Q 26Q
45	2805/PUN/2016	Kolhapur Sheti Utapanna Bajar Samiti, Shahu Market Yard, Kolhapur PAN : AAAJK0771E	DCIT, CPC(TDS), Ghaziabad, UP	2014-15	Qr-1	26Q
46	2807/PUN/2016	Quality Tools and Equipments, P36, MIDC, Shirol,li, Kolhapur – 416122 PAN :AAAFQ1485F	DCIT, CPC(TDS), Ghaziabad, UP	2013-14	Qr-4	26Q
47 to 48	2848 & 2849/PUN/2016	Shivam Enterprises, 186/2, Hanuman Nagar, Shiye, Kolhapur – 416 122 PAN : AAYFS1916M	DCIT, CPC(TDS), Ghaziabad, UP	2014-15 2014-15	Qr-1 Qr-1	26Q 27EQ
49	2873/PUN/2016	Siddhgiri Gurukul Foundation, Kaneri Math, Kaneri, Kolhapur PAN :AACTS0759G	DCIT, CPC(TDS), Ghaziabad, UP	2014-15	Qr-1	26Q
50 to 51	2885 & 2886/PUN/2016	Atharv Bio Fuel, 221/A, Jaju Arcade, Tarabai Park, Kolhapur, PAN : 1039, E-Ward, Rajaram Road, Kolhapur – 416 003 PAN :AAVFA8767H	DCIT, CPC(TDS), Ghaziabad, UP	2015-16 2015-16	Qr-1 Qr-3	26Q 26Q
52	2888/PUN/2016	Arts and Commerce College, AP: Kadepur, Tal. Kadegaon, Kolhapur – 415 305 PAN : AAAAS1296H	DCIT, CPC(TDS), Ghaziabad, UP	2014-15	Qr-1	24Q
53 to 54	2891 & 2892/PUN/2016	Millenium Tooling, S-5, Malati Towers, Tarabai Park, Kolhapur-416003 PAN :AAFFM2873E	DCIT, CPC(TDS), Ghaziabad, UP	2013-14 & 2015-16 2013-14 & 2015-16	Qr-4 Qr-4	26Q 24Q
55	2872/PUN/2016	Siddhgiri Gurukul Foundation, Kaneri Math, Kaneri, Kolhapur- 416234 PAN :AACTS0759G	DCIT, CPC(TDS), Ghaziabad, UP	2014-15	Qr-1	24Q
56	1999/PUN/2016	Doshi Ratankumar Ramdas, 731, E-Ward, Shahupuri, 3 rd Lane, Kolhapur – 416 001 PAN : AAPPD1497B	DCIT, CPC(TDS), Ghaziabad, UP	2014-15	Qr-2	26Q

57	2020/PUN/2016	Landage Sakharam Sahadu, 381, E-Ward, Korgaonkar Compound, Shahupuri, Kolhapur – 416 001 PAN : AAIPL5634P	DCIT, CPC(TDS), Ghaziabad, UP	2013-14	Qr-4	26Q
58	2101/PUN/2016	Surajprakash H. Khandelwal, 400, Mangalwar Peth, Narpatgiri Chowk, Pune – 411 011 PAN : ABKPK9474D	DCIT, CPC(TDS), Ghaziabad, UP	2013-14	Qr-4	26Q
59 to 60	2158 & 2159/PUN/2016	S.U.B. Agro Pvt. Ltd., 501, Jay Chambers, Ghorpadi Peth, Pune – 411 042 PAN :AAHCS7916F	DCIT, CPC(TDS), Ghaziabad, UP	2013-14 2013-14	Qr-4 Qr-4	24Q 26Q
61 to 63	2360 to 2362/PUN/2016	Shree P.S. Salokhe Construction, 212-B, Laxmi Nivas, Salonkhe Galli, Kalamba, Kolhapur-416 007 PAN : ABMFS0931K	DCIT, CPC(TDS), Ghaziabad, UP	2013-14 2013-14 2013-14	Qr-2 Qr-3 Qr-4	26Q 26Q 26Q
64	2366/PUN/2016	Laxman Anandram Nagdev, Shop No.13, Swanand Complex, Station Road, New Shahupuri, Kolhapur-416001 PAN : AAMPN4046P	DCIT, CPC(TDS), Ghaziabad, UP	2015-16	Qr-1	27EQ
65 to 68	2368 to 2371/PUN/2016	Swastik Constructions, 1148/E, Sykes Extension, Kolhapur – 416 001 PAN :AAXFS5177M	DCIT, CPC(TDS), Ghaziabad, UP	2013-14 2013-14 2013-14 2013-14	Qr-2 Qr-3 Qr-4 Qr-2	24Q 24Q 24Q 26Q
69 to 71	2372 to 2374/PUN/2016	Swastik Constructions and R.K. Engineers (JV), 1148/E, Sykes Extension, Kolhapur – 416 001 PAN : AAFAS9126H	DCIT, CPC(TDS), Ghaziabad, UP	2013-14 2013-14 2013-14	Qr-2 Qr-3 Qr-4	26Q 26Q 26Q
72	2382/PUN/2016	Laxmi Civil Engineering Services Private Limited, 1148/E, Skyes Extension, Kolhapur – 416 001 PAN : AAACL5602N	DCIT, CPC(TDS), Ghaziabad, UP	2013-14	Qr-3	24Q

Assessee by: Sl.Nos.1 to 8 – None
Sl.Nos. 9 to 11 – None (Written Submissions)
Sl.No.12 – None
Sl.Nos. 13 to 29 – Shri Vilas P. Rudra
Sl.Nos. 30 to 40 – None (Written Submissions)
Sl.Nos. 41 to 55, 57, & 65 to 72 - M.K. Kulkarni
Sl.Nos. 56 – None (Written Submissions)
Sl.No. 58 – Shri Suhas Bora
Sl.Nos. 59 to 60 – Shri S.N. Puranik
Sl.Nos. 61 to 63, 64 – None

Revenue by : Shri Hitendra Ninawe

सुनवाई की तारीख / Date of Hearing : 09.03.2017	घोषणा की तारीख / Date of Pronouncement : 15.03.2017
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आदेश / ORDER**PER R.K. PANDA, AM:**

This bunch of appeals filed by different assessees are directed against respective orders of CIT(A) relating to different assessment years against respective intimation issued under section 200A(3) of the Income-tax Act, 1961 (in short 'the Act').

2. The above bunch of appeals relating to different assessees were heard together and are being disposed of by this consolidated order as the issue raised in all these appeals was similar.

3. The issue which arises in the present set of appeals is against intimation issued by the Assessing Officer under section 200A of the Act, wherein fees payable under section 234E of the Act have been charged by the Assessing Officer. The Legislature had inserted clause (c) to section 200A(1) of the Act specifically w.e.f. 01.06.2015 and the case of assessee before us was that in such circumstances where the said amendment was introduced w.e.f. 01.06.2015 and there was nothing to suggest that the said amendment was clarificatory or retrospective in nature, then no such late fees could be charged under section 234E of the Act in respect of TDS statements which were filed prior to 01.06.2015.

4. There was a delay of 1 day in the case of Hari Om Saree Depot vide ITA Nos.2802 & 2803/PUN/2016. The assessee has filed a condonation petition explaining the reason for delay. After considering the contents of the petition and after hearing both the sides, the delay in filing of the appeal is condoned.

5. First we take up ITA No.1753/PUN/2016 in the case of National Sales Agency as the lead case for deciding the issue on hand. Facts of the case, in brief, are that the assessee is a Partnership firm. The Assessing Officer levied late filing fee u/s.234E for delay in filing of the TDS statements for A.Y. 2013-14(Quarter No.4). The assessee

preferred an appeal before CIT(A). However, the CIT(A) also upheld the action of the Assessing Officer in levying the late filing fee u/s.234E of the I.T. Act. While doing so, he observed that section 234E has been brought into statute w.e.f. 01-07-2012. The assessee's case pertains to the period during which section 234E was effective. He held that any demand raised u/s.234E is not appealable before CIT(A). For the above proposition, he relied on the decision of Hon'ble Bombay High Court in the case of Rashmikant Kundalia Vs. Union of India reported in 2015 (54) taxmann.com 200 (Bombay).

5.1 Even on merit also, he observed that the Assessing Officer was empowered to charge late filing fee u/s.234E. According to him, section 234E of the Act is to be read alongwith the provisions of section 200(3) of the Act. He observed that as per provisions of section 200(3) any person deducting any sum on or after 01-04-2005 and after paying the tax deducted to the credit of the Central Government within the prescribed time will prepare such statement for such period as may be prescribed. Therefore, the person responsible for payment of fees u/s.234E of the Act is a person who is mentioned u/s.200(3) of the Act. Rejecting the various explanations given by the assessee and distinguishing the decisions cited before him the CIT(A) upheld the action of the Assessing Officer in levying the fees payable u/s.234E of the Act for late filing of the TDS returns.

6. Aggrieved with such order of the CIT(A) the assessee is in appeal before us.

7. After hearing both the sides we find the issue relating to levy of late fees u/s.234E of the Act while issuing intimation u/s.200A of the Act is decided in favour of the assessee by the decision of the Coordinate Bench of the Tribunal in the case of Maharashtra Cricket Association Vs. DCIT (CPC)-TDS, Ghaziabad. The Tribunal vide order dated 21-09-2016 in ITA Nos.560/PN/2016 & 561/PN/2016, 1018/PN/2016 to

1023/PN/2016 for Assessment Years 2013-14 and 2014-15 has thoroughly discussed the issue and observed as under :

“16. We have heard the rival contentions and perused the record. The issue arising in this bunch of appeals is against levy of fees under section 234E of the Act. In order to adjudicate the issue, first reference is being made to the relevant provisions of the Act. Under Chapter XVII headed ‘collection and recovery of taxes’ and under ‘clause B’, deduction at source, the statute lays down the duty of the payer of certain amounts to deduct tax at source under sections 192 to 194LD, 195 to 196D of the Act. Under section 198 of the Act, it is provided that the tax deducted at source shall for the purpose of computing the income of assessee be deemed to be income received. Under section 199 of the Act, it is further provided that any deduction made in accordance with the provisions of Chapter and paid to the Central Government shall be treated as payment of tax on behalf of the person from whose income the deduction was made. The sum referred to in sub-section (1A) of section 192 of the Act and paid to the Central Government shall be treated as the tax paid on behalf of the person in respect of whose income such payment of tax has been made.

17. Section 200 of the Act lays down the duty of the person deducting tax, which reads as under:-

“200. (1) Any person deducting any sum in accordance with the foregoing provisions of this Chapter shall pay within the prescribed time, the sum so deducted to the credit of the Central Government or as the Board directs.

(2) Any person being an employer, referred to in sub-section (1A) of section 192 shall pay, within the prescribed time, the tax to the credit of the Central Government or as the Board directs.

(2A) In case of an office of the Government, where the sum deducted in accordance with the foregoing provisions of this Chapter or tax referred to in sub-section(1A) of section 192 has been paid to the credit of the Central Government without the production of a challan, the Pay and Accounts Officer or the Treasury Officer or the Cheque Drawing and Disbursing Officer or any other person, by whatever name called, who is responsible for crediting such sum or tax to the credit of the Central Government, shall deliver or cause to be delivered to the prescribed income-tax authority, or to the person authorised by such authority, a statement in such form, verified in such manner, setting forth such particulars and within such time as may be prescribed.

(3) Any person deducting any sum on or after the 1st day of April, 2005 in accordance with the foregoing provisions of this Chapter or, as the case may be, any person being an employer referred to in sub-section (1A) of section 192 shall, after paying the tax deducted to the credit of the Central Government within the prescribed time, prepare such statements for such period as may be prescribed and deliver or cause to be delivered to the prescribed income-tax authority or the person authorised by such authority such statement in such form and verified in such manner and setting forth such particulars and within such time as may be prescribed:

***Provided** that the person may also deliver to the prescribed authority a correction statement for rectification of any mistake or to add, delete or update the information furnished in the statement delivered under this sub-section in such form and verified in such manner as may be specified by the authority.”*

18. Under section 200(1) of the Act, it is provided that any person deducting any sum in accordance with the provisions of the Chapter shall pay within the prescribed time, the sum so deducted to the credit of the Central Government or as the Board directs. Under section 200(2) of the Act, any person being an employer, as referred to in sub-section (1A) of section 192 of the Act shall pay, within the prescribed time, the tax to the credit of the Central Government or as the Board directs. Under sub-section (2A) of the Act, it is

provided that where the sum has been deducted in accordance with foregoing provisions of the Chapter, by the office of the Government, then duty is upon the Treasury Officer or the Drawing & Disbursing Officer or any other person, to deliver or cause to be delivered to the prescribed income tax authorities, or to the person authorized by such authority, statement in such form, verified in such manner, setting forth such particulars within such time as may be prescribed. Under section 200(3) of the Act, similar responsibility is on any person deducting any sum on or after first day of April, 2005 in accordance with foregoing provisions of the Chapter, including any person as an employer referred to in section 192(1A) of the Act. The onus is upon such person that he shall after paying the tax to the credit of Central Government within prescribed time, prepare such statement for such period as may be prescribed and deliver or cause to be delivered to the prescribed income tax authority or any person so authorized, such statement in such form and verified in such manner and setting forth such particulars and within such time as may be provided. The duty is upon a person deducting any sum in accordance with various provisions under the Chapter and also upon an employer who is making deduction out of the payments made to the employees, then sub-section (3) requires that the deductor is to prepare a statement for such period as may be prescribed, which is to be delivered to the prescribed authority, in such form and verified and setting forth such particulars as may be prescribed. The said statement is to be delivered within such time as may be prescribed.

19. Rule 31A of the Income Tax Rules, 1962 (in short 'the Rules') provides that every person who is responsible for deduction of tax under Chapter XVIIIB shall in accordance with the provisions of section 200(3) of the Act, deliver or cause to be delivered, the quarterly statements to the Director General of Income Tax (Systems) or the persons authorized by them i.e. in respect of deductions under various provisions of the Chapter XVIIIB. The Rule further provides that the statements referred to in sub-rule (1) are to be delivered quarterly and the stipulated period of due date of filing the said statement in respect of deductor being an office of the Government and the deductor being other than Government, are provided. The sub-rule (3) of Rule 31A of the Rules further provides that the statement referred to in sub-rule (1) may be furnished in any of the following manners i.e. by way of furnishing the statement in paper form or furnishing the statement electronically under digital signature or after verification. Initially, such statement had to be furnished in paper form and later by way of amendment, the procedure for furnishing the statement electronically was provided. Once the statement has been so submitted by the deductor of tax deducted at source, then processing of statement is as per the provisions of section 200A of the Act. The said section was inserted by the Finance (No.2) Act, 2009 w.e.f. 01.04.2010. The said section 200A of the Act reads as under:-

"200A. (1) Where a statement of tax deduction at source or a correction statement has been made by a person deducting any sum (hereafter referred to in this section as deductor) under section 200, such statement shall be processed in the following manner, namely:—

- (a) the sums deductible under this Chapter shall be computed after making the following adjustments, namely:—
 - (i) any arithmetical error in the statement; or
 - (ii) an incorrect claim, apparent from any information in the statement;
- (b) the interest, if any, shall be computed on the basis of the sums deductible as computed in the statement;
- (c) the sum payable by, or the amount of refund due to, the deductor shall be determined after adjustment of amount computed under clause (b) against any amount paid under section 200 and section 201, and any amount paid otherwise by way of tax or interest;
- (d) an intimation shall be prepared or generated and sent to the deductor specifying the sum determined to be payable by, or the amount of refund due to, him under clause (c); and
- (e) the amount of refund due to the deductor in pursuance of the determination under clause (c) shall be granted to the deductor :

Provided that no intimation under this sub-section shall be sent after the expiry of one year from the end of the financial year in which the statement is filed.

Explanation.—For the purposes of this sub-section, "an incorrect claim apparent from any information in the statement" shall mean a claim, on the basis of an entry, in the statement—

(i) of an item, which is inconsistent with another entry of the same or some other item in such statement;

(ii) in respect of rate of deduction of tax at source, where such rate is not in accordance with the provisions of this Act.

(2) For the purposes of processing of statements under sub-section (1), the Board may make a scheme for centralised processing of statements of tax deducted at source to expeditiously determine the tax payable by, or the refund due to, the deductor as required under the said sub-section.

20. Section 200A of the Act lays down the manner in which the statements of tax deducted at source are to be processed for issuing the intimation. First of all, the sums deductible under the Chapter are to be computed and interest, if any, shall be computed on the basis of such sums deductible as computed in the statements as per clause (a) and (b) under section 200A(1) of the Act. Clauses (c) to (f) reproduced above were substituted for clauses (c) to (e) by the Finance Act, 2015 w.e.f. 01.06.2015. Prior to the substitution, clauses (c) to (e) read as under:-

“(c) the sum payable by, or the amount of refund due to, the deductor shall be determined after adjustment of amount computed under clause (b) against any amount paid under section 200 and section 201, and any amount paid otherwise by way of tax or interest;

(d) an intimation shall be prepared or generated and sent to the deductor specifying the sum determined to be payable by, or the amount of refund due to, him under clause (c); and

(e) the amount of refund due to the deductor in pursuance of the determination under clause (c) shall be granted to the deductor.”

21. As per newly substituted clause (c) w.e.f. 01.06.2015, the fees, if any, is to be computed in accordance with the provisions of section 234E of the Act. However, under the earlier clause (c), there was no such provision.

22. Section 234E(1) of the Act provides that where a person fails to deliver or cause to be delivered, a statement within time prescribed in section 200(3) of the Act or the proviso to section 206C(3) of the Act, he shall be liable to pay, by way of fees, sum of Rs.200/- for every day during which the failure continues. The said provisions were inserted by the Finance Act, 2012 w.e.f. 01.07.2012. Under sub-section (2), it is further provided that the amount of fees referred to in sub-section (1) shall not exceed the amount of tax deductible or collectable, as the case may be. Sub-section (3) further lays down that the amount of fees referred to in sub-section (1) shall be paid before delivering or causing to be delivered a statement in accordance with sub-section 200(3) of the Act or the proviso to section 206C(3) of the Act. The provisions of said section have been made applicable to a statement to be delivered or cause to be delivered on or after the first day of July, 2012.

23. Reading the above said provisions of the Act, it transpires that where tax has been deducted at source by a deductor out of the account of deductee, then the onus is upon the deductor under section 200 of the Act to prepare a statement in such form and verified in such manner which is prescribed under the Act in which the particulars of tax deduction at source are to be provided and the said statement is to be delivered or cause to be delivered within such time as may be prescribed. Rule 31A of the Rules

provided the time limit for the furnishing of statement for tax deduction at source on quarterly basis. Section 234E of the Act levies fees for default in furnishing the statements of tax deducted at source. Such fees is to be paid before delivering or causing to be delivered a statement in accordance with section 200(3) of the Act or proviso to section 206C(3) of the Act. In other words, in case the assessee has defaulted in not delivering the statement or causing to deliver the statement within time prescribed, then he is liable to pay the fees which is so prescribed under the Act and such fees shall not exceed the amount of tax deductible or collectable at source but the same has to be paid along with statement which is to be delivered under the provisions of section 200(3) of the Act. Though the statement of tax deducted at source has to be furnished by the deductor, no doubt, under section 200 of the Act, but the same has to be processed by the prescribed authority as per provisions of section 200A of the Act. In case there is any variation in the tax, sum deductible under the Chapter and / or their payment, the Assessing Officer is empowered to make adjustments in this regard and also reject incorrect claim made by the deductor which is apparent from the information in the statement filed by the deductor. Further, the Income-tax authority is authorized to charge interest, if any, and the same shall be computed on the basis of sums deductible in addition to the amount of tax deducted at source, which is to be paid to the account of Treasury by the deductor. In case of any default, interest is to be charged against such deductor and the same is to be computed as per provisions of section 200A(1)(b) of the Act. Further, in addition to both these amounts, clause (c) to section 200A of the Act provides fees to be levied which shall be computed in accordance with the provisions of section 234E of the Act. The said provision to charge fees by the prescribed authority has been substituted for earlier provisions by the Finance Act, 2015 w.e.f. 01.06.2015. Prior to the said substitution though the provisions of section 234E of the Act for payment of fees for default in furnishing the statement were inserted by the Finance Act, 2012 w.e.f. 01.07.2012, the prescribed authority did not have the power to charge the said fees, while processing the quarterly statements / returns under section 200A of the Act.

24. Now, looking at various provisions of the Act, the issue needs to be adjudicated in the case of assessee, wherein admittedly, TDS returns which were deemed to be filed by the assessee were filed after delay and the question was whether the Assessing Officer while processing the intimation under section 200A of the Act could charge late fee under the provisions of section 234E of the Act. The assessee claims that the Assessing Officer at best could charge the difference in tax deducted and not paid in Treasury from the deductor and / or any interest payable on such deduction of tax at source. However, till substitution of clause (c) to section 200A(1) of the Act by the Finance Act, 2015 w.e.f. 01.06.2015, the Assessing Officer was not empowered to charge fees under section 234E of the Act. The case of Revenue on the other hand, was that it was the duty of deductor while furnishing the statement under section 200(3) of the Act to deposit the fees referred to in section 234E(1) of the Act. The learned CIT-DR stressed that fees referred to in sub-section (1) had to be paid while delivering or causing to deliver the statement in accordance with provisions of section 200(3) of the Act or the proviso to section 206C(3) of the Act. However, various regulations and the statutory provisions in this regard point out that undoubtedly, the responsibility of the deductor was to deposit the tax deducted at source in time and if not so, then with interest and consequently, where the tax was not paid in time and interest was not paid in time and then, where the statement of tax deducted at source could not be filed before the prescribed authority within stipulated time, the assessee was liable to levy of fees under section 234E of the Act. However, in case any default occurs due to the non-payment of fees by the assessee in this regard, then the provisions which has to be considered is section 200A(1)(c) of the Act. The power to charge / collect fees as per provisions of section 234E of the Act was vested with the prescribed authority under the Act only on substitution of earlier clause (c) to section 200A of the Act by the Finance Act, 2015 w.e.f. 01.06.2015. Once any provision of the Act has been made applicable from a respective date, then the requirement of the statute is to apply the said provisions from the said date.

25. In respect of the issue raised before us, it is clear that the prescribed authority has been vested with the power to charge fees under section 234E of the Act only with regard to levy of fees by the substitution made by Finance (No.2) Act, 2015 w.e.f. 01.06.2015. Once the power has been given, under which any levy has to be imposed upon tax payer, then such power comes into effect from the date of substitution and cannot be applied retrospectively. The said exercise of power has been provided by the statute to be from 01.06.2015 and hence, is to be applied prospectively. There is no merit in the claim of Revenue that even without insertion of clause (c) under section 200A(1) of the Act, it was incumbent upon the assessee to pay fees, in case there is default in furnishing the statement of tax deducted at source. Admittedly, the onus was upon the assessee to prepare statements and deliver the same within prescribed time before the prescribed authority, but the power to collect the fees by the prescribed authority vested in such authority only by way of substitution of clause (c) to section 200A(1) of the Act by the Finance Act, 2015 w.e.f. 01.06.2015. Prior to said substitution, the Assessing Officer had no authority to charge the fees under section 234E of the Act while issuing intimation under section 200A of the Act. Before exercising the authority of charging any sum from any deductor or the assessee, the prescribed authority should have necessary power vested in it and before vesting of such power, no order can be passed by the prescribed authority in charging of such fees under section 234E of the Act, while exercising jurisdiction under section 200A of the Act. Thus, in the absence of enabling provisions, under which the prescribed authority is empowered to charge the fees, the Assessing Officer while processing the returns filed by the deductor in respect of tax deducted at source can raise the demand on account of taxes, if any, not deposited and charge interest. However, prior to 01.06.2015, the Assessing Officer does not have the power to charge fees under section 234E of the Act while processing TDS returns. In the absence of enabling provisions, levy of fees could not be effected in the course of intimation issued under section 200A of the Act prior to 01.06.2015.

26. The Amritsar Bench of Tribunal in *Sibia Healthcare (P) Ltd. Vs. DCIT* (2015) 121 DTR 81 (Asr) (Trib) had held that the adjustment in respect of levy of fees under section 234E of the Act was indeed beyond the scope of permissible adjustments contemplated under section 200A of the Act. Such a levy could not be effected in the course of intimation under section 200A of the Act and in the absence of any other provisions enabling the demand in respect of this levy having been pointed out, no such levy could be effected. The said proposition has been applied in various decisions of different Benches of Tribunal. Reference was made to the decisions of Chennai Bench of Tribunal in *G. Indirani Vs. DCIT* (supra), Ahmedabad Bench of Tribunal in *M/s. Globe Ecologistics Ltd. Vs. DCIT* in ITA Nos.2689-2691/Ahd/2015, ITA No.2692/Ahd/2015, relating to assessment year 2014-15, ITA No.2693/Ahd/2015, relating to assessment year 2013-14 and ITA Nos.2694-2695/Ahd/2014, relating to assessment year 2013-14, vide consolidated order dated 26.11.2015 and Chandigarh Bench of Tribunal in *M/s. Khanna Watches Ltd. Vs. DCIT* in ITA Nos.731 to 735/CHD/2015, relating to assessment years 2014-15 & 2013-14, order dated 29.10.2015.

27. While deciding the present bunch of appeals, the Revenue had placed reliance on the ratio laid down by the Hon'ble Bombay High Court in *Rashmikant Kundalia Vs. Union of India* (supra) wherein, the constitutional validity of section 234E of the Act was challenged. The Hon'ble High Court noted the fact that where the deductor was required to furnish periodical quarterly statements containing the details of deduction of tax made during the quarter, by the prescribed due date and the delay in furnishing such TDS returns would have cascading effect. It was further observed by the Hon'ble High Court that under the Income-tax Act, where there is an obligation on the Income-tax Department to process the income-tax returns within specified period from the date of filing, the returns could not be accurately processed of such person on whose behalf tax has been deducted i.e. deductee, until information of such deductions is furnished by the deductor within the prescribed time. Since the substantial number of deductors were not filing their TDS returns / statements within prescribed time frame, then it lead to an additional work burden upon the Department due to the fault of the deductor and in this light and to compensate for additional work burden forced upon the Department, fees

was sought to be levied under section 234E of the Act. The Hon'ble High Court held that looking at this from this perspective, section 234E of the Act was not punitive in nature but a fee which was a fixed charge for the extra service which the Department had to provide due to the late filing of TDS statements. It was further held by the Hon'ble High Court that late filing of TDS returns / statements was regularized by payment of fees as set out in section 234E of the Act. Therefore, the findings of Hon'ble High Court were thus, that the fees sought to be levied under section 234E of the Act was not in the guise of tax sought to be levied on the deductor. The provisions of section 234E of the Act were held to be not onerous on the ground that section does not empower the Assessing Officer to condone the delay in late filing the income tax returns or that no appeal is provided from arbitrary order passed under section 234E of the Act. The Hon'ble High Court held that the right to appeal was not a matter of right but was creature of statute and if the Legislature deems fit not to provide remedy of appeal, so be it. The Hon'ble High Court further held that a person can always approach the court in extraordinary equitable jurisdiction under Article 226/227 of the Constitution as the case may be. The Hon'ble High Court therefore, observed that simply because no remedy of appeal was provided for the provisions of section 234E of the Act, the same cannot be said to be onerous and section 234E of the Act was held to be constitutionally valid. The constitutional validity of provisions of section 234E of the Act has also been upheld by the Hon'ble Rajasthan High Court in *M/s. Dundlod Shikshan Sansthan & Anr. Vs. Union of India and Ors* (supra).

28. In view of the above said ratio laid down by the Hon'ble Bombay High Court, the case of the learned CIT-DR before us was that there is no merit in the present set of appeals filed by the assessee as the Hon'ble High court has laid down that no appeal is provided from an order passed under section 234E of the Act and the same merits to be dismissed at the outset. In this regard, he has raised two issues that (a) the appeal filed by the assessee is not maintainable and also (b) there is no merit in the claim of the assessee that the Assessing Officer is not empowered to charge fees under section 234E of the Act before insertion of clause (c) to section 200A(1) of the Act by the Finance Act, 2015 w.e.f. 01.06.2015. The learned Authorized Representative for the assessee on the other hand, drew our attention to the Memorandum to the Finance Bill, 2015 while introducing the said clause (c) to section 200A(1) of the Act. The Finance Bill took note of the provisions of Chapter XVII B, under which the person deducting tax i.e. deductor was required to file quarterly tax deduction at source statement containing the details of deduction of tax made during the quarter by the prescribed due dates. Similar responsibility is on a person required to collect tax of certain specified receipts under section 206C of the Act. In order to provide effective deterrence against the delay in furnishing TDS / TCS statements, the Finance Act, 2012 inserted section 234E of the Act to provide for levy of fees on late furnishing of TDS / TCS statements. The Memo further took note of the fact that the Finance (No.2) Act, 2009 inserted section 200A in the Act, which provided for furnishing of TDS statements for determining the amount payable or refundable to the deductor. It further took note that however, as section 234E of the Act was inserted after the insertion of section 200A in the Act, the existing provisions of section 200A of the Act does not provide for determination of fees payable under section 234E of the Act at the time of processing of TDS statements. It was thus, proposed to amend the provisions of section 200A of the Act so as to enable the computation of fees payable under section 234E of the Act at the time of processing of TDS statements under section 200A of the Act. The Memo explaining the Finance Bill, 2015 very categorically held that currently there does not exist any provision in the Act to enable the processing of TCS returns and hence, a proposal was made to insert a provision in this regard and also the post provision shall incorporate the mechanism for computation of fees payable under section 234E of the Act. The Finance Bill further refers to the existing provisions of the Act i.e. after processing of TDS statement, intimation is generated specifying the amount payable or refundable. This intimation generated after processing of TDS statement is (i) subject to rectification under section 154 of the Act; (ii) appealable under section 246A of the Act; and (iii) deemed as notice of payment under section 156 of the Act. The Finance Bill further provided that intimation generated after the proposed processing of TCS statement shall be at par with the intimation generated after processing of TDS statement and also provided that

failure to pay tax specified in the intimation shall attract levy of interest as per provisions of section 220(2) of the Act. Further, amendments were also made in respect of the scheme of payment of TDS / TCS by the Government, deductor / collector which are not relevant for deciding the issue in the present appeal and hence, the same are not being referred to. The Finance Bill further provided that the amendment would take effect from 01.06.2015.

29. The perusal of Memo explaining the provision relating to insertion of clause (c) to section 200A of the Act clarifies the intention of Legislature in inserting the said provision. The provisions of section 234E of the Act were inserted by the Finance Act, 2012, under which the provision was made for levy of fees for late furnishing TDS / TCS statements. Before insertion of section 234E of the Act, the Finance (No.2) Act, 2009 had inserted section 200A in the Act, under the said section, mechanism was provided for processing of TDS statements for determining the amount payable or refundable to the deductor, under which the provision was also made for charging of interest. However, since the provisions of section 234E of the Act were not on statute when the Finance (No.2) Act, 2009 was passed, no provision was made for determining the fees payable under section 234E of the Act at the time of processing the TDS statements. So, when section 234E of the Act was introduced, it provided that the person was responsible for furnishing the TDS returns / statements within stipulated period and in default, fees would be charged on such person. The said section itself provided that fees shall not exceed the amount of tax deducted at source or collected at source. It was further provided that the person responsible for furnishing the statements shall pay the said amount while furnishing the statements under section 200(3) of the Act. However, power enabling the Assessing Officer to charge / levy the fee under section 234E of the Act while processing the TDS returns / statements filed by a person did not exist when section 234E of the Act was inserted by the Finance Act, 2012. The power to charge fees under the provisions of section 234E of the Act while processing the TDS statements, was dwelled upon by the Legislature by way of insertion of clause (c) to section 200A(1) of the Act by the Finance Act, 2015 w.e.f. 01.06.2015. Accordingly, we hold that where the Assessing Officer has processed the TDS statements filed by the deductor, which admittedly, were filed belatedly but before insertion of clause (c) to section 200A(1) of the Act w.e.f. 01.06.2015, then in such cases, the Assessing Officer is not empowered to charge fees under section 234E of the Act while processing the TDS returns filed by the deductor.

30. The Hon'ble Bombay High Court in *Rashmikanth Kundalia Vs. Union of India* (supra) has upheld the constitutional validity of said section introduced by the Finance Act, 2015 w.e.f. 01.06.2015 but was not abreast of the applicability of the said section 234E of the Act by the Assessing Officer while processing TDS statement filed by the deductor prior to 01.06.2015. In such scenario, we find no merit in the plea of learned CIT-DR that the Hon'ble Bombay High Court in *Rashmikanth Kundalia Vs. Union of India* (supra) has laid down the proposition that fees under section 234E of the Act is chargeable in the case of present set of appeals, where the Assessing Officer had issued the intimation under section 200A of the Act prior to 01.06.2015.

31. Another aspect of the issue is whether the amendment brought in by the Finance Act, 2015 w.e.f. 01.06.2015 by way of insertion of clause (c) to section 200A(1) of the Act is clarificatory or is prospective in nature and is not applicable to the pending assessments. Undoubtedly, the provisions of section 234E of the Act were inserted by the Finance Act, 2012, under which the liability was imposed upon the deductor in such cases where TDS statements / returns were filed belatedly to pay the fees as per said section. However, in cases, where the assessee has failed to deposit the said fees, then in order to enable the Assessing Officer to collect the said fees chargeable under section 234E of the Act, it is incumbent upon the Legislature to provide mechanism for the Assessing Officer to charge and collect such fees. In the absence of enabling provisions, the Assessing Officer while processing the TDS statements, even if the said statements are belated, is not empowered to charge the fees under section 234E of the

Act. The amendment was brought in by the Finance Act, 2015 w.e.f. 01.06.2015 and such an amendment where empowerment is given to the Assessing Officer to levy or charge the fees cannot be said to be clarificatory in nature and hence, applicable for pending assessments.

32. The Hon'ble Supreme Court in CIT Vs. Vatika Township Pvt. Ltd. (supra) has explained the general principle concerning retrospectivity and have held that "of the various rules guiding how a legislation has to be interpreted, one established rule is that unless contrary intention appears, a legislation is presumed not to be intended to have a retrospective operation. Idea behind the rule is that current law should govern current activities". The Memo explaining the Finance Bill, 2015 very clearly also recognizes that and refers to the current provisions of sub-section (3) to section 200 of the Act, under which the deductor is to furnish TDS statements. However, as section 234E of the Act was inserted after insertion of section 200A in the Act, the existing provisions of section 200A of the Act did not provide for determination of fees payable under section 234E of the Act at the time of processing of TDS statements. In this regard, it was thus, proposed to amend the provisions of section 200A of the Act so as to enable the computation of fees payable under section 234E of the Act at the time of processing of TDS statements under section 200A of the Act. In other words, the Assessing Officer is empowered to charge fees payable under section 234E of the Act in the intimation issued after insertion of clause (c) to section 200A(1) of the Act w.e.f. 01.06.2015. The Legislature itself recognized that under the existing provisions of section 200A of the Act i.e. prior to 01.06.2015, the Assessing Officer at the time of processing the TDS statements did not have power to charge fees under section 234E of the Act and in order to cover up that, the amendment was made by way of insertion of clause (c) to section 200A of the Act. In such scenario, it cannot be said that insertion made by section 200A(1)(c) of the Act is retrospective in nature, where the Legislature was aware that the fees could be charged under section 234E of the Act as per Finance Act, 2012 and also the provisions of section 200A of the Act were inserted by Finance (No.2) Act, 2009, under which the machinery was provided for the Assessing Officer to process the TDS statements filed by the assessee. The insertion categorically being made w.e.f. 01.06.2015 lays down that the said amendment is prospective in nature and cannot be applied to processing of TDS returns / statements prior to 01.06.2015.

33. We further find that in recent judgment dated 26.08.2016, the Hon'ble Karnataka High Court in Writ Appeal Nos.2663-2674/2015(T-IT) & Ors in Sri Fatheraj Singhvi & Ors Vs. Union of India & Ors has quashed the intimation issued under section 200A of the Act levying the fees for delayed filing the TDS statements under section 234E of the Act. The Hon'ble High Court notes that the Finance Act, 2015 had made amendments to section 200A of the Act enabling the Assessing Officer to make adjustments while levying fees under section 234E of the Act was applicable w.e.f. 01.06.2015 and has held that it has prospective effect. Accordingly, the Hon'ble High Court held that "intimation raising demand prior to 01.06.2015 under section 200A of the Act levying section 234E of the Act late fees is not valid". However, the Hon'ble High Court kept open the issue on constitutional validity of section 234E of the Act. We have already referred to the decision of Hon'ble Bombay High Court in Rashmikant Kundalia Vs. Union of India (supra) in this regard, wherein the constitutional validity of section 234E of the Act has been upheld.

34. Accordingly, we hold that the amendment to section 200A(1) of the Act is procedural in nature and in view thereof, the Assessing Officer while processing the TDS statements / returns in the present set of appeals for the period prior to 01.06.2015, was not empowered to charge fees under section 234E of the Act. Hence, the intimation issued by the Assessing Officer under section 200A of the Act in all these appeals does not stand and the demand raised by way of charging the fees under section 234E of the Act is not valid and the same is deleted. The intimation issued by the Assessing Officer was beyond the scope of adjustment provided under section 200A of the Act and such adjustment could not stand in the eye of law.

35. Before parting we may refer to reliance placed upon by the learned CIT-DR on the ratio laid down by Chennai Bench of Tribunal in *G. Indirani Vs. DCIT (supra)* on another aspect wherein it was held that before 01.06.2015, whether the Assessing Officer had authority to pass a separate order under section 234E of the Act levying fees for delay in filing the TDS statements under section 200(3) of the Act; the Tribunal held 'yes' that the assessing authority had such power and after 01.06.2015, the Assessing Officer was within his limit to levy fees under section 234E of the Act even while processing the TDS statements under section 200A of the Act. In view of the present set of facts, where the Assessing Officer had charged fees under section 234E of the Act while processing the statements under section 200A of the Act before 01.06.2015, there is no merit in the reliance placed upon by the learned CIT-DR on the said proposition laid down by the Chennai Bench of Tribunal and we dismiss the same.

36. Another reliance placed upon by the learned CIT-DR was in respect of amendment being retrospective or prospective and reliance was placed on the ratio laid down by Hon'ble Delhi High Court in *CIT Vs. Naresh Kumar (supra)*. However, in view of our decision in the paras hereinabove, where power is being enshrined upon the Assessing Officer to levy or charge while processing the TDS returns w.e.f. 01.06.2015, such provision cannot have retrospective effect as it would be detrimental to the case of tax payer. The Hon'ble Delhi High Court was considering the application of amendment to section 40(a)(ia) of the Act by the Finance Act, 2010, under which certain relaxations were given to the application of said section and it was held that the same applies retrospectively to earlier years. However, in the present set of appeals, the issue is against the provision under which a new enabling power is being given to charge fees under section 234E of the Act while processing TDS returns / statements and such power is to be applied prospectively. In any case, the Parliament itself has recognized its operation to be prospective in nature while introducing clause (c) to section 200A(1) of the Act and hence, cannot be applied retrospectively. Similarly, reliance placed upon by the learned CIT-DR on the ratio laid down by the Hon'ble Supreme Court in *Govinddas Vs. ITO (supra)* is misplaced because of the distinguishable facts and issues."

8. The issue arising in the present appeal is identical to the issue before the Tribunal in bunch of appeals where it has been held that since the amendment to section 200A(1) of the Act is procedural in nature, therefore, the Assessing Officer while processing the TDS statements / returns in the present set of appeals for the period prior to 01.06.2015, was not empowered to charge fees under section 234E of the Act. Accordingly, intimation issued by the Assessing Officer under section 200A of the Act in all the appeals does not stand and the demand raised by charging the fees under section 234E of the Act is not valid and the same is deleted. The grounds of appeal raised by the assessee are thus, allowed.

9. Identical grounds have been raised by the other assesseees in their respective appeals. Following our observations given in the preceding paragraphs we hold that the Assessing Officer was not empowered to charge fees u/s.234E of the Act while issuing intimation u/s.200A of the Act. Accordingly, the order of CIT(A) on this issue is set aside and the grounds raised by the assesseees are allowed.

10. In the result, all the appeals filed by the respective assesseees are allowed.

Order pronounced in the open Court on 15-03-2017.

Sd/-
(VIKAS AWASTHY)
न्यायिक सदस्य / JUDICIAL MEMBER

Sd/-
(R.K. PANDA)
लेखा सदस्य / ACCOUNTANT MEMBER

पुणे / Pune; दिनांक Dated : 15th March, 2017
Satish

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent
3. CIT(A), concerned
4. CIT concerned
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "बी" / DR,
ITAT, "B" Pune;
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

// True Copy //

सहायक रजिस्ट्रार/Assistant Registrar
आयकर अपीलीय अधिकरण ,पुणे / ITAT, Pune